In the High Court of Punjab and Haryana at Chandigarh

C.E.A. No. 111 of 2007

Date of Decision: December 21, 2007

Commissioner of Central Excise, Panchkula

…Appellant

Versus

Hindustan Petrleum Corporation Limited

…Respondent

CORAM: HON'BLE MR JUSTICE M.M. KUMAR

HON'BLE MR JUSTICE RAKESH KUMAR JAIN

Present: Ms. Naveender P.K. Singh, Advocate,
for the appellant.

M.M. KUMAR, J.

This appeal filed under Section 35(G) of the Central Excise Act, 1944 (for brevity, 'the Act') is directed against order dated 6.6.2007, passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (A-1). The respondent herein is M/s Hindustan Petroleum Corporation Limited.

As the dispute was between Union of India and an undertaking of the Union of India, we have asked the learned counsel for the appellant whether any proposal for approval of this case has been sent to the Committee of Disputes (COD) in the light of the observations made by Hon'ble the Supreme Court in the cases of **Oil & Natural Gas Commission v. Collector of Central Excise, (1992) 104 CTR (SC) 31** and **Oil & Natural Gas Commission v. Collector**

of Central Excise, (1994) 116 CTR (SC) 643. Learned counsel for the appellant has expressed her inability to state anything. However, she further states that if reference to the Committee of Disputes has not been made then it shall be made in accordance with the observations made by Hon'ble the Supreme Court.

In view of the above, we dispose of the appeal by adopting the same course as was adopted by Madras High Court in the case of **Commissioner of Income Tax v. Neyveli Lignite Corporation Ltd., (2007) 293 ITR 362**. Accordingly, we grant liberty to the appellant to seek revival of the appeal by filing an appropriate application duly supported by relevant documents concerning the decision taken by the Committee of Disputes.

The appeal stands disposed of.

(M.M. KUMAR)
JUDGE

(RAKESH KUMAR JAIN)
JUDGE

December 21, 2007
Pkapoor